

IN RE:

Debtor.

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4. Ad valorem property taxes constitute liens on the property of the Debtor pursuant to 68 O.S. Sections 2925, 2929, 3101, 3102 and 3103. While the County maintains it has an ever present interest in taxable property, the

assessment date of taxable property in Oklahoma is January 1st of the assessment year pursuant to 68 O.S. Section 2817, although the liens do not attach at that time.

5. To the extent (if any) that applicable law requires the County to take further action to perfect it's lien interest upon the Debtor's properties, the County recognizes that it may be stayed by the provisions of 11 U.S.C. Section 362 from taking such other action as may be required under applicable law to perfect it's interest. Accordingly, pursuant to the provisions of 11 U.S.C. Section 546(b), and for the purpose of perfecting it's lien interest in the Debtor's properties, to the extent, if any, that such interest has not been duly perfected previously, County hereby notifies the Debtor and all parties in interest that the County has a valid, duly perfected first priority lien interest in any and all of the Debtor's assessed and taxable real property pursuant to 68 O.S. Section 3101; a lien interest in any and all of the Debtor's assessed and taxable personal property which arises upon the sale of the same pursuant to 68 O.S. Section 2925 and 2929; and, a lien interest that is superior to all others filed subsequent to it in all other property of the Debtor pursuant to 68 O.S. Section 3102 and 3103; and, 11 U.S.C. Section 546(b).

6. This notification is not intended and shall not be construed as a waiver of, or an election of remedies with respect to, any of the rights and/or remedies that the County may have pursuant to applicable law, and all such rights are expressly reserved. Nothing herein contained shall be deemed to

constitute an admission that this Notice is necessary in order for the County to perfect its interest in the Debtor's properties.

Dated: DECEMBER 19, 2014

Respectfully submitted,

OKLAHOMA COUNTY TREASURER

By:

s/Gretchen Crawford

Gretchen Crawford, OBA #14651

Assistant District Attorney

Oklahoma County Treasurer

320 Robert S. Kerr, Room 505

Oklahoma City, Okla. 73102

(405)-713-1685

CERTIFICATE OF SERVICE

I hereby certify that on the 19TH day of DECEMBER, 2014, I electronically transmitted the foregoing NOTICE to the Clerk of Court and upon the following Registrants using the CM/EFC System for filing and transmittal of Notice of Electronic Filing.

GARY L. MORRISSEY
1725 LINWOOD BLVD
OKLAHOMA CITY, OK 73106

TERRY L. MORRISSEY
1725 LINWOOD BLVD
OKLAHOMA CITY, OK 73106

U.S. TRUSTEE'S OFFICE
215 DEAN A. MCGEE AVE., 4TH FLOOR
OKLAHOMA CITY, OK 73102

JOHN T. HARDEMAN
PO BOX 1948
OKLAHOMA CITY, OK 73101

s/Gretchen Crawford
Gretchen Crawford